UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----------x

In re: Case No.: 19-23649

PURDUE PHARMA L.P., et al., Chapter 11

Debtor Hearing date: August 9, 2021

----------x

AD HOC GROUP OF HOSPITALS' REPLY TO THE OBJECTION OF DR. MICHAEL MASIOWSKI [DOC. 3262] AND THE IMPROPERLY SUBMITTED AMENDED SUPPLEMENTAL OBJECTION OF DR. MICHAEL MASIOWSKI [DOC. 3323]

In response to the Objection of Independent Emergency Room Physician Dr. Michael Masiowski [DE 3262] and the Amended Supplemental Objection of Independent Emergency Room Physician Dr. Michael Masiowski [Doc. 3323], pertaining to the most recent version of the Debtors' Plan of Reorganization, as amended (the "Plan") the Ad Hoc Group of Hospitals (the "Hospitals"), a Supporting Party, states the following:

1. As a threshold matter, Dr. Masiowski asserts his objections to the Hospital Trust Distribution Procedures (the "TDP") as an individual and as a putative representative of a class. Dr. Masiowski repeatedly references having filed a motion for certification of a class of similarly situated independent emergency room physicians, and he refers to himself as a representative of the putative class. Although he did file a motion on August 27, 2020, seeking leave to file a class proof of claim [JX 2606], he withdrew the motion a month later [JX 2609], after several parties, including the Debtors, filed objections. [JX 2607-08]. Thus, Dr. Masiowski does not represent any putative class in this proceeding. His objections are entirely his own and, for factual and legal reasons, the Court should not permit any expansion of Dr. Masiowski's objection or claim.

2. Dr. Masiowski further misstates his role in these proceedings by asserting that the language of the Disclosure Statement and the TDP "underwent substantive changes" as a result of his prior filings and objections. This is wholly incorrect and Dr. Masiowski does not attempt to offer any evidence to demonstrate otherwise. Dr. Masiowski did not participate in the drafting of the Hospital Trust Documents and, as this Court may recall, Dr. Masiowski at the hearing on the Disclosure Statement complained that he had never had any opportunity to review documents.

3. The Hospitals were designated to participate in the Mediation. The Hospitals drafted the applicable language in the Disclosure Statement and the TDP. All revisions to the TDP have been the product of arduous negotiations with the Debtors and other key stakeholders. Dr. Masiowski did not effect, or assist in effecting, the changes he claims. Instead, his filings to date have suffered both procedural and factual non-compliance and been otherwise disruptive to the good faith efforts of the parties to bring a settlement to fruition.

4. Dr. Masiowski objects to confirmation of the Plan on grounds that it discriminates against the "other healthcare providers" in Class 6.[1] Specifically, his objection rests on two grounds: (1) that the TDP are unfair to emergency room physicians such as himself because they favor hospitals over other non-hospital entities that filed proofs of claim; and (2) that the Plan does not provide an avenue for distribution to emergency room physicians who failed to file a proof of claim while providing such an avenue for hospitals. He argues that these seeming disparities create a conflict of interest between hospitals and other medical service providers.

5. In support of his objection, Dr. Masiowski attaches a four-sentence declaration of his own with belated opinions not previously disclosed in accord with this Court's several orders setting forth confirmation procedures. However, after both the Hospitals and the Debtors objected

[1] Dr. Masiowski also objects to the release of the Sacklers. That objection is more appropriately addressed by the Debtors.

to the declaration, Masiowski's counsel withdrew it by means of an email to all counsel dated August 4, 2021 at 4:00 p.m.[2] The Court may ignore it.

6. The fact is that all Class 6 Holders of Hospital Claims are treated the same. The TDP calculate the operational impact of opioids the same way for all. This fact was demonstrated to Dr. Masiowski after the last hearing using the claims data of an independently contracted emergency room physician. To further refute Dr. Masiowski's misplaced objection, the Hospitals have submitted detailed reports from four impeccably credentialed experts who have meticulously and independently evaluated the efficacy of the TDP and addressed the unfounded criticisms lodged by Dr. Masiowski. *See* JX 2601-04. Though Dr. Masiowski does not cite to his own export report in connection with his filed Objections, all four of the Hospitals' experts unequivocally refute Dr. Masiowski's personal report, determining that Dr. Masiowski's objections to the TDP are unfounded and the TDP are adequate, fair, and uniform. Although the experts' reports speak for themselves, key points in regard to Dr. Masiowski's objections are as follows:

(1) Rahul Gupta, MD, MPH, MBA, FACP

7. Dr. Gupta is the Senior Vice President and Chief Medical and Health Officer at March of Dimes, the nation's leader in mother and baby health. In this role, Dr. Gupta provides strategic oversight for March of Dimes' medical and public health efforts to improve the health of all mothers and babies. He is also a former State Health Commissioner of West Virginia and is the current nominee to serve as director of the White House Office of National Drug Control Policy.

8. As Dr. Gupta sets out in his report made in response to Dr. Masiowski and in support of the Class 6 TDP, Dr. Masiowski offers broad criticisms of various abatement activities

[2] The actual text of the email is as follows: "Dear Counsel, Independent Emergency Room Physician, Dr. Michael Masiowski withdraws his Sworn Declaration and it will not be used at the Confirmation Hearing. Paul S. Rothstein"

set out in the TDP, labeling them "non-specific" and "not evidence based practices" but fails to offer any specific criticism of key abatement activities permitted by the TDP, such as the funding of continuing professional education in addiction medicine; programs to counteract diversion of prescribed medication; and community efforts to provide OUD treatment to people in jails, prisons, or other detention facilities. JX 2601, p. 7. Moreover, Dr. Gupta found that Dr. Masiowski's general criticism of abatement procedures are "unfounded and inaccurate." *Id.*, p. 6.

9. Indeed, Dr. Gupta determined that the abatement activities set out in the TDP are, in essence, just specific enough—in other words, they are adequate for establishing a baseline expectation of practices to be implemented while also providing the requisite flexibility to enable the activities to be successfully implemented across a range of environments. *Id.*, pp.5-6. Dr. Gupta details in his report why "the authorized abatement methods funded by the Trust are proven strategies that can be adequately performed by physicians, including an independent emergency room physician like Dr. Masiowski." *Id.*, p. 9. Dr. Gupta goes on to state:

> In my experience, doctors of all disciplines, including emergency medicine, have participated in and implemented programs substantially similar to those enumerated in the Trust. To suggest that an emergency room physician, even if independently contracted, cannot adequately perform any of the authorized abatement activities is regrettable.

Id.

10. Dr. Gupta also refutes Dr. Masiowski's unsupported assertion that the TDP discriminate against independent emergency room physicians or others who do not receive government payments for delivery of uncompensated or under compensated care, noting that "Dr. Masiowski misapprehends health care finances and appears to overlook … what is being measured and how public funded hospitals and clinics operate." *Id.*, pp. 10-11. Dr. Gupta opines that the

"Trust's use of patient claims data **will objectively measure OUD impact and form a basis for proportionate pro rata distributions**." *Id*., p. 11 (emphasis added).

(2) Gayle A. Galan, M.D., FACEP

11. Dr. Galan is the Associate Director of Emergency and Urgent Care Medicine for the Marietta Memorial Hospital System; Core Faculty of Emergency Medicine Residency for the Marietta Memorial Hospital System; College Physician at Hiram College; and a Consultant for Medical Mutual of Ohio. Dr. Galan has served as Chairman and/or Medical Director for several Emergency Departments in Ohio and, more specifically, in communities devastated by the opioid crisis. In her clinical practice of emergency medicine, Dr. Galan serves a patient population very substantially affected by the opioid crisis.

12. Dr. Galan takes issue with Dr. Masiowski's assertion that an emergency room physician cannot implement certain abatement activities. JX 2603, p. 5. Dr. Galan notes that the TDP offer "a range of authorized abatement activities that are already underway in many clinical settings, including emergency departments" in addition to providing funding for new abatement programming. *Id*. Dr. Galan states that even purportedly independent emergency room physicians can implement authorized abatement activities using community health networks, including the Tri-County Health Network already in place in the Regional Medical Center in Orangeburg, South Carolina, where Dr. Masiowski works. *Id*., p. 6.

13. Dr. Masiowski asserts, again without support, that the TDP lack enforceability and specificity. Dr. Galan states that, to the contrary, the TDP require funding recipients to submit annual reports to the Trustee, who oversees audits of the funding in annual published reports, and non-compliant recipients must return allocated money with a penalty. *Id*., p. 7. Dr. Galan also notes, as to specificity, that the TDP "balances accepted evidence-based abatement strategies, while at the same time, allowing for the clinician to exercise medical judgment based on the

patient, the patient's clinical history and other potentially influential factors including patient preferences and priorities." *Id.*

14. Importantly, Dr. Galan also finds that the Trust's use of patient claims data is a reliable method of assessing the impact of the opioid crisis in a given community. *Id.* She notes that emergency physicians generate patient claims data and are required to code for diagnosis and treatment in every patient encounter, and thus, the use of claims data should not be a barrier to Dr. Masiowski or any other eligible claimant to a Trust distribution. She finds that the Trust "**does not discriminate against independent emergency room physicians.**" *Id.*, p. 8 (emphasis added). Dr. Galan notes that "Dr. Masiowski appears to seek both equal treatment and different treatment of his claim, opining on one hand that his claim should not be treated differently and, on the other hand, proposing that treatment of his claim should be different." *Id.* According to Dr. Galan, "[th]e reality is that abatement programming demands consistency, with respect to both patients and clinicians. The Trust, in this context, cannot build in the employment considerations of an individual physician." *Id.*

(3) Rebecca Busch

15. Ms. Busch has expertise in clinical, financial, auditing and investigating healthcare issues. With nearly thirty years' experience in auditing clinical practices and healthcare systems of all sizes and locations, Ms. Busch has developed auditing practices to identify behavioral patterns, data anomalies and other factors which might otherwise go unnoticed in a clinical setting. Ms. Busch's forensic advisory and expert qualifications and services include medical billing; healthcare fraud; data management; data authentication; and analytics. Additionally, Ms. Busch has particularized expertise in medical bill audits; usual customary reasonable (UCR) analysis; life care plans; medical procedure quotes; and fraud, waste and abuse.

16. Ms. Busch, too, opines that, even in cases where third-party payers are involved, nothing in the TDP prevents the submission of claims by Dr. Masiowski or other emergency physicians. JX 2602, p. 9. Even independent contractors will typically have access to claims data. *Id*., p. 11. She notes that attorneys for the Hospitals requested readily available supply claims data from Dr. Masiowski in order to facilitate his understanding of the TDP, but Dr. Masiowski refused to provide them. *Id*., p. 9. Nevertheless, attorneys accessed other available data in order to demonstrate for Dr. Masiowski's personal benefit the efficacy of the TDP in regard to the provision of services of a typical emergency room physician. *Id*.

(4) <u>William Legier</u>

17. Mr. Legier has practiced in the field of Certified Public Accounting for almost 50 years. He also holds the designations of Certified in Financial Forensics and Certified Fraud Examiner. His expertise is in accounting, finance, tax, business and business information technology, management control systems, business valuation, fraud and forensic accounting. Mr. Legier has been recognized by various state and federal district courts as an expert in calculating catastrophic losses and ascertaining operational impact attributable to events or issues.

18. Mr. Legier specifically found that the TDP "**uniformly address[es] hospitals and other treatment providers, including independent emergency room physicians such as Dr. Masiowski**." JX 2604, p. 3 (emphasis added). More specifically, he found that "**there is no favor shown to any treatment provider**," and, importantly, that there is "**no disfavor shown to an independent emergency room physician**." *Id*. (emphasis added). Rather, the procedures, in conjunction with the weighted factors set forth in the procedures, "provide for an allocation to eligible claimants." *Id*. Indeed, Mr. Legier's firm demonstrated the consistency of the TDP to Dr. Masiowski and his counsel, as noted by Ms. Busch above. *Id*.

19. Dr. Masiowski presently objects that the TDP are unfair to emergency room physicians who failed to file a proof of claim. However, Dr. Masiowski concedes in his objections that he filed a proof of claim. Thus, he is not a member of the group to which he refers and lacks standing to make such an objection. As noted *supra*, Dr. Masiowski withdrew a motion for certification of a class.[3] Moreover, he presents no evidence to demonstrate that he even ostensibly represents emergency room physicians who failed to file proofs of claim. Dr. Masiowski speaks only for himself. Accordingly, he lacks standing to raise objections on behalf of emergency room physicians who did not file proofs of claim. Notably, Dr. Masiowski is the only emergency room physician to file a proof of claim.

20. Even if Dr. Masiowski were permitted to raise objections on behalf of others, he makes various misstatements. Importantly, he claims that the TDP provide "no process by which the Trustee can make a determination related to whether Hospitals that did not file valid proofs of claim can file for and qualify for a disbursement—if they file the Hospital Abatement Distribution form and provide all the required information, those Hospitals will obtain disbursement from the Trust." DE 3262, p. 10. This appears to be either a misapprehension or mischaracterization of the TDP. In either event, the TDP set forth a process for such determinations.

21. Moreover, Dr. Masiowski cites to *In re Breitburn Energy Partners*, LP, 582 B.R. 321, 350 (Bankr. S.D.N.Y. 2018) for the proposition that the TDP unfairly discriminate against emergency room physicians who failed to file a proof of claim. However, Dr. Masiowski's

[3] Dr. Masiowski notes in his objections that the Hospitals filed a motion to treat their claims as a class claim "but did not proceed to a court ruling on the validity of that claim." *See* DE. 3262, p. 10. To clarify, the Court entered and continued the outstanding motions. Thus, the Hospitals' motion for class certification technically remains pending, although it was effectively resolved in the mediation process.

reliance on *Breitburn* is misplaced because Dr. Masiowski does not represent a class in this proceeding; he represents only himself.

22. Among the requirements of 11 U.S.C. § 1129(a), a plan may be confirmed only if, with respect to each class of claims or interests, (A) such class has accepted the plan; or (B) such class is not impaired under the plan. 11 U.S.C. § 1129(a)(8). Additionally, 11 U.S.C. § 1129(a)(10) requires that, "[i]f a class of claims is impaired under the plan, at least one class of claims that is impaired under the plan has accepted the plan, determined without including any acceptance of the plan by an insider." 11 U.S.C. § 1129(a)(10). Moreover, 11 U.S.C. § 1129(b) provides that the Court "shall confirm the plan notwithstanding the requirements of [§ 1129(a)(8)] if the plan does not discriminate unfairly, and is fair and equitable, with respect to each class of claims or interests that is impaired under, and has not accepted, the plan." 11 U.S.C. § 1129(b)(1).

23. In *Breitburn*, the Court stated that sections 1129(a)(10) and 1129(b), taken together, "permit [a] plan proponent to confirm a plan that has not been accepted by all classes provided that at least one class of impaired creditors affirmatively accepts the plan, not counting the votes of insiders, and the plan satisfies the requirements of section 1129(b)." *Breitburn*, 582 B.R. at 349. In *Breitburn*, there were five impaired classes entitled to vote, and four voted to affirm. *Id*. One of the five rejected the plan, and two additional classes were deemed to reject it because they received or retained no property under the plan. *Id*.

24. Class 6 overwhelmingly voted to accept the Plan. For the reasons already expressed, Dr. Masiowski's objection does not constitute a rejection of the TDP by a class under *Breitburn*. Indeed, Dr. Masiowski's personal interests as an other healthcare professional who filed a proof of claim are accounted for within Class 6 which represents "Hospital Claims" and voted to accept the TDP. *See* DE. 3327 at 9.

25. As discussed *supra*, the analyses of four independent experts demonstrate that the TDP are uniform as to Hospitals and other healthcare providers who filed proofs of claim. Dr. Masiowski was provided a personal demonstration of this uniform treatment.

26. Further, even if Dr. Masiowski's objection in regard to other healthcare professionals who failed to file proofs of claim by the extended bar date could be considered, the TDP are not unfairly discriminatory under *Breitburn*. Although the Bankruptcy Code does not define unfair discrimination, "it is designed to protect against horizontal discrimination." *Breitburn*, 582 B.R. at 350. "In other words, the unfair discrimination test assures fair treatment among classes of the same priority level." *Id*. (internal quotations and citation omitted). Even applying *Breitburn* to Dr. Masiowski's lone objection, the unfair discrimination test favors approval of the TDP here. As the Court states, "[t]he 'unfair discrimination' test does not require absolute parity in the treatment of classes with the same legal rights, and courts have adopted various tests to determine when discrimination crosses the threshold and becomes unfair." *Id*.

27. Additionally:

> In *In re Buttonwood Partners, Ltd.*, 111 B.R. 57 (Bankr. S.D.N.Y. 1990), Judge Lifland adapted a four part test under which the plan proponent must consider whether "(i) there is a reasonable basis for discriminating, (ii) the debtor cannot consummate the plan without discrimination, (iii) the discrimination is proposed in good faith, and (iv) the degree of discrimination is in direct proportion to its rationale." *Id*. at 63. That test has been applied by other judges in this and other districts. *In re Genco Shipping & Trading Ltd.*, 513 B.R. 233, 242–43 (Bankr. S.D.N.Y. 2014) (collecting cases).

Id. The Court noted that the elements are redundant and "[t]he test boils down to whether the proposed discrimination has a reasonable basis and is necessary for reorganization." *Id*.

28. Here, any alleged discrimination of independent emergency room physicians who did not file proofs of claim is not unreasonable because such physicians could have filed claims

prior to the bar date but did not do so. The TDP offer equitable provisions for distribution to emergency room physicians who filed a proof of claim.

29. Dr. Masiowski asserts that because the TDP include a vehicle for Hospitals that did not file proofs of claim to obtain an abatement distribution, an exception must be made for individual emergency room physicians. He asserts that the TDP fail to provide a valid basis for this discrepancy. However, the procedures set out for Hospitals were the product of lengthy mediation negotiations and the inclusion of all acute care hospitals was a feature insisted upon by other stakeholders in the mediation. Moreover, the Hospitals filed a motion seeking leave to file a class Proof of Claim, JX 2612 and it is still pending *sine die*. Because Acute Care Hospitals are unquestionably anchors in their communities and given the strength of the Hospitals' motion and other factors discussed in mediation, Class 6 was formed and the $250,000,000.00 was allocated for the purpose of permitting the acute care hospitals to request funding of abatement services, exclusively. Such funding assists Hospitals, doctors, nurses, patients and communities served by the Hospitals. There is a benefit to everyone when a Hospital receives a distribution from the Trust.

30. Although the case law requires a determination that the treatment afforded one class is not unfairly discriminatory—and in the case of the Class 6 Trust, it is not-- the second case cited by Dr. Masiowski, *In re LightSquared, Inc.,* offers several examples of disparate treatment that was nevertheless fair. *See* 513 B.R. 56,99 (Bankr. S.D.N.Y. 2014) (citing *In re Sea Trail Corp*., No. 11–07370–8, 2012 WL 5247175, at *9 (Bankr. E.D.N.C. Oct. 23, 2012) (holding that a chapter 11 plan providing one class of unsecured creditors with proceeds of asset sales and avoidance actions and another class of unsecured creditors with title to a sewer facility and assignment of a sewer service agreement was not unfairly discriminatory); *In re Hawaiian Telcom Commc'ns, Inc*., 430 B.R. 564, 605 (Bankr. D.Haw. 2009) (plan that awards cash to general unsecured creditors and warrants to unsecured senior noteholders does not unfairly discriminate; section 1129(b) of

the Bankruptcy Code does not preclude a plan's disparate treatment of classes of same-priority claims, it prohibits only unfair discrimination); *In re Greate Bay Hotel & Casino, Inc.*, 251 B.R. 213, 222–23, 231–32 (Bankr. D.N.J. 2000) (chapter 11 plan providing undersecured noteholders with new notes and new common stock on account of their deficiency claims but other unsecured creditors with cash was not unfairly discriminatory because the debtors' value was determined to be sufficient to ensure payment)).

31. Again, Dr. Masiowski does not represent any class of individual emergency room physicians who failed to file proofs of claim. He provides no evidentiary support for the size of the group he purports to represent or how to effectively and efficiently accommodate his objections. Although the Class 6 TDP are uniformly applied to its claimants, to the extent the Court perceives any variation, the differentiating between hospitals – large entities providing health care en masse within a given community – and individuals, such variation is a reasonable demarcation in this instance, and not unfairly discriminatory.

32. Finally, it is clear from the totality of the proceedings that this Plan has been proposed, negotiated, and revised in good faith, as required under 11 U.S.C. § 1129(a)(3). It is simply impracticable to make an affirmative exception to the rules for every individual working in health care based on their independent employment status, which is, after all, their choice. Hospitals do not have a choice. Moreover, deferring to the objections of one disruptive individual would frustrate the painstaking good-faith efforts and the wishes of the represented classes.

WHEREFORE, the Hospitals request that the Court: overrule Dr. Masiowski's objections, confirm the Plan and grant such other and further relief as the Court deems proper.

Dated: August 5, 2021

Respectfully submitted,

TAFT STETTINIUS & HOLLISTER LLP

By: */s/ Michael P. O'Neil*
Michael P. O'Neil
Admitted *Pro Hac Vice*
Counsel for Ad Hoc Group of Hospitals

CERTIFICATE OF SERVICE

I hereby certify that on August 5, 2021 I caused a copy of the foregoing *AD HOC GROUP OF HOSPITALS' REPLY TO THE OBJECTION OF DR. MICHAEL MASIOWSKI [DOC. 3262] AND THE IMPROPERLY SUBMITTED AMENDED SUPPLEMENTAL OBJECTION OF DR. MICHAEL MASIOWSKI [DOC. 3323]* to be electronically filed and served via the United States Bankruptcy Court for the Southern District of New York's CM/ECF system upon the following parties in this case:

(See attached list)

/s/ *Michael P. O'Neil*
Michael P. O'Neil

Mailing Information for Case 19-23649-rdd – August 5, 2021

Electronic Mail Notice List

The following is the list of **parties** who are currently on the list to receive email notice/service for this case.

- **Michael Geoffrey Abelow** mabelow@sherrardroe.com, neads@sherrardroe.com
- **Jill Abrams** jill.abrams@vermont.gov
- **Nicklas Arnold Akers** nicklas.akers@doj.ca.gov
- **Sydenham B. Alexander** sandy.alexander@mass.gov
- **Andrew Vincent Alfano** andrew.alfano@pillsburylaw.com
- **Barbara M. Almeida** barbara.almeida@clydeco.us, shane.calendar@clydeco.us
- **Anne Andrews** aa@andrewsthornton.com
- **Philip D. Anker** philip.anker@wilmerhale.com, yolande.thompson@wilmerhale.com;WHDocketing@wilmerhale.com;Joel.Millar@wilmerhale.com
- **Alison Archer** alison.archer@ohioattorneygeneral.gov
- **Reuel D. Ash** rash@ulmer.com, sbenoit@ulmer.com
- **Mitchell Jay Auslander** maosbny@willkie.com, mauslander@willkie.com
- **Michael I. Baird** baird.michael@pbgc.gov, efile@pbgc.gov
- **Jasmine Ball** jball@debevoise.com, cponeal@debevoise.com;nquigley@debevoise.com
- **Lauren Guth Barnes** lauren@hbsslaw.com, purduebankruptcy@hbsslaw.com
- **Barry Z. Bazian** bbazian@goodwinlaw.com, acunningham@goodwinlaw.com
- **Morgan R Bentley** mbentley@bentleyandbruning.com
- **Alexander Berk** aberk@mayerbrown.com, courtnotification@mayerbrown.com
- **Thomas Moultrie Beshere** tbeshere@oag.state.va.us
- **Thomas D. Bielli** tbielli@bk-legal.com, dklauder@bk-legal.com;tnobis@bk-legal.com
- **Kathryn Blake** kathryn.blake@ag.ny.gov
- **Jordan S. Blask** jblask@fbtlaw.com, agilbert@tuckerlaw.com
- **Anthony D. Boccanfuso** Anthony.Boccanfuso@apks.com, ecf-b9841d808f73@ecf.pacerpro.com
- **James T. Boffetti** james.boffetti@doj.nh.gov, janet.demers@doj.nh.gov
- **John A. Boyle** jboyle@khmarino.com, docketing@khmarino.com
- **Morton R. Branzburg** mbranzburg@klehr.com, jtaylor@klehr.com
- **Paul E. Breene** pbreene@reedsmith.com
- **William J. Brennan** william.brennan@kennedyslaw.com
- **Gary D. Bressler** gbressler@mdmc-law.com, scarney@mdmc-law.com;nleonard@mdmc-law.com
- **Daniel R Brice** drbrice@bklawyers.com
- **Emily Brown** ebrown@hsplegal.com
- **Celeste Brustowicz** cbrustowicz@sch-llc.com, lrichardson@clfnola.com
- **Michael Morris Buchman** mbuchman@motleyrice.com
- **Chane Buck** cbuck@jonesday.com
- **Michiyo Michelle Burkart** michelle.burkart@doj.ca.gov
- **Ira Burnim** irabster@gmail.com
- **Lori A. Butler** butler.lori@pbgc.gov, efile@pbgc.gov
- **CRG Financial LLC** notices@CRGfinancial.com
- **Aaron R. Cahn** cahn@clm.com, cahn@clm.com;bankruptcy@clm.com;CourtMail@clm.com
- **George Calhoun** george@ifrahlaw.com
- **Robert P. Charbonneau** rpc@agentislaw.com, bss@agentislaw.com;bankruptcy.ecc@ecf.courtdrive.com
- **Shawn M. Christianson** schristianson@buchalter.com, cmcintire@buchalter.com
- **Elizabeth A Citrin** elizabeth@elizabethcitrin.com
- **Marvin E. Clements** agbanknewyork@ag.tn.gov
- **Julie Elizabeth Cohen** julie.cohen@skadden.com
- **Daniel S. Connolly** daniel.connolly@bracewell.com, mco@bracewell.com;joseph.lasher@bracewell.com

- **John Michael Connolly** mike@consovoymccarthy.com
- **William S Consovoy** will@consovoymccarthy.com
- **Linda J Conti** linda.conti@maine.gov
- **Merrida Coxwell** lenah@coxwelllaw.com
- **Anthony Crawford** acrawford@reedsmith.com
- **Ashley Crawford** avcrawford@akingump.com
- **Heather M Crockett** heather.crockett@atg.in.gov, marie.baker@atg.in.gov
- **Jonathan Watson Cuneo** jonc@cuneolaw.com
- **Melanie L. Cyganowski** mcyganowski@oshr.com, awilliams@oshr.com;jfeeney@otterbourg.com;Slane@otterbourg.com;ryan@otterbourg.com;jhildebrandt@otterbourg.com;hildebrandtjr81341@notify.bestcase.com;mmaizel@otterbourg.com; mpantzer@otterbourg.com
- **Peter D'Apice** dapice@sbep-law.com
- **Scott I. Davidson** sdavidson@kslaw.com, jcmccullough@kslaw.com
- **Joseph G. Davis** jdavis@willkie.com, maodc1@willkie.com
- **Brett T DeLange** brett.delange@ag.idaho.gov
- **Ira S. Dizengoff** idizengoff@akingump.com, apreis@akingump.com;dkrasa-berstell@akingump.com;nymco@akingump.com;AGSearch-Lit@akingump.com;bkemp@akingump.com
- **Mark S. Dym** mdym@hsplegal.com
- **Leslie A. Eaton** leslie.eaton@coag.gov
- **Kenneth H. Eckstein** keckstein@kramerlevin.com, corporate-reorg-1449@ecf.pacerpro.com
- **Brian Edmunds** bedmunds@oag.state.md.us
- **Leah M. Eisenberg** leisenberg@mayerbrown.com
- **Justin M Ellis** jellis@mololamken.com
- **Susan Ellis** sellis@atg.state.il.us
- **Bernard Ardavan Eskandari** bernard.eskandari@doj.ca.gov
- **Gillian Feiner** gillian.feiner@mass.gov
- **Jamie Fell** jamie.fell@stblaw.com
- **Laura Femino** laura.femino@whitecase.com
- **Lowell W. Finson** lowellwfinson@gmail.com
- **Judith Aurora Yosepha Fiorentini** judith.fiorentini@doj.ca.gov
- **Eric Fisher** efisher@binderschwartz.com, docket@binderschwartz.com
- **Lara J Fogel** lfogel@levinelee.com
- **Lawrence Fogelman** lawrence.fogelman@usdoj.gov
- **Joseph D. Frank** jfrank@fgllp.com, csucic@fgllp.com;csmith@fgllp.com
- **Bryce L. Friedman** bfriedman@stblaw.com, 5962535420@filings.docketbird.com
- **George Robert Gage** grgage@gagespencer.com
- **Richard R Gan** richlaw1@comcast.net
- **Jeffrey K. Garfinkle** jgarfinkle@buchalter.com, dcyrankowski@buchalter.com;docket@buchalter.com
- **Alison Gaske** gaskea@gilbertlegal.com
- **Scott F. Gautier** scott.gautier@faegredrinker.com, kmeek@robinskaplan.com;mdelaney@robinskaplan.com
- **Richard Joseph Geddes** richard.geddes@kennedyslaw.com
- **Marc P Gertz** mpgertz@gertzrosen.com
- **Steven A. Ginther** sdnyecf@dor.mo.gov
- **Eric M. Gold** eric.gold@state.ma.us
- **Matthew J. Gold** mgold@kkwc.com, jremi@kkwc.com
- **Irve J. Goldman** igoldman@pullcom.com, jshearin@pullcom.com;rmccoy@pullcom.com
- **Eric Goldstein** egoldstein@goodwin.com, bankruptcy@goodwin.com;bankruptcyparalegal@goodwin.com
- **Michael Goldstein** mgoldstein@goodwinlaw.com
- **Leslie A. Goller** lgoller@terrellhogan.com
- **Michael Gorelick** mgorelick@agfjlaw.com
- **Alexander M Gormley** agormley@williamsmullen.com, ssavitsky@slevinhart.com

- **Isley Markman Gostin** isley.gostin@wilmerhale.com
- **Gary A. Gotto** ggotto@kellerrohrback.com
- **Elisha D. Graff** egraff@stblaw.com
- **Timothy E. Graulich** ecf.ct.papers@davispolk.com;bankruptcy_routing@davispolk.com
- **Christopher Graver** cgraver@kellerrohrback.com
- **Adam P. Haberkorn** ahaberkorn@omm.com
- **Mawerdi Hamid** mawerdi.hamid@ag.state.mn.us
- **William Hao** william.hao@alston.com, leslie.salcedo@alston.com
- **Ben Harrington** benh@hbsslaw.com
- **Neil L Henrichsen** nhenrichsen@hslawyers.com
- **Angela K. Herring** akherring@wlrk.com, calert@wlrk.com
- **John Wayne Hogan** hogan@terrellhogan.com
- **Jake Holdreith** jholdreith@robinskaplan.com, bmiller@robinskaplan.com;tbarrett@robinskaplan.com;cmay@robinskaplan.com
- **Daniel Ari Horowitz** dhorowitz@obbblaw.com, jfitzgerald@obbblaw.com;sbushinsky@obbblaw.com;bcollins@obbblaw.com
- **Chiung-Hui Huang** chuang@hslawyers.com
- **Jenna A Hudson** hudsonj@gilbertlegal.com, johnsonka@gilbertlegal.com;colcocks@gilbertlegal.com
- **Harold D. Israel** hisrael@lplegal.com, ikropiewnicka@lplegal.com;bdroca@lplegal.com;nbailey@lplegal.com
- **Henry Jaffe** Henry.Jaffe@troutman.com, wlbank@troutman.com;Monica.Molitor@troutman.com
- **Evan M. Jones** ejones@omm.com, evan-jones-5677@ecf.pacerpro.com
- **Gregory P. Joseph** gjoseph@jhany.com
- **Nicholas F. Kajon** nfk@stevenslee.com
- **Benjamin S. Kaminetzky** kaminet@dpw.com, ecf.ct.papers@davispolk.com
- **Nickolas Karavolas** nkaravolas@phillipslytle.com, ddrons@phillipslytle.com
- **Joshua Karsh** pleadings@findjustice.com
- **Michael J Kasen** mkasen@kasenlaw.com
- **Beth Kaswan** bkaswan@scott-scott.com
- **Ashley Keller** ack@kellerlenkner.com
- **Nicolas G. Keller** nicolas.keller@dfs.ny.gov
- **Neil Francis Xavier Kelly** nkelly@riag.ri.gov, mdifonzo@riag.ri.gov
- **Muhammad Umair Khan** umair.khan@ag.ny.gov
- **Michael S. Kimm** msk@kimmlaw.com, law@kimmlaw.com;proh@kimmlaw.com
- **Thomas S. Kiriakos** tkiriakos@mayerbrown.com, cnotification@mayerbrown.com
- **Jeremy C. Kleinman** jkleinman@fgllp.com
- **John R. Knapp** john.knapp@millernash.com, edgar.rosales@millernash.com;dona.purdy@millernash.com
- **Paul R Koepff** paul.koepff@clydeco.us, meisee.hon@clydeco.us
- **Dan D Kohane** ddk@hurwitzfine.com, donnab@hurwitzfine.com;kathik@hurwitzfine.com
- **Anna Kordas** akordas@jonesday.com, cbuck@jonesday.com
- **Lawrence J. Kotler** ljkotler@duanemorris.com
- **Ann Kramer** akramer@reedsmith.com
- **Mark Krueger** mkrueger@ag.nv.gov, dpotnar@ag.nv.gov,jwhitson@ag.nv.gov,lmtucker@ag.nv.gov
- **Thomas Lauria** tlauria@whitecase.com
- **Andrea Law** alaw@atg.state.il.us
- **Jillian Lazar** jillian.lazar@delaware.gov
- **Trish Lazich** trish.lazich@ohioattorneygeneral.gov
- **Garrett S. Ledgerwood** garrett.ledgerwood@millernash.com
- **Alexander Lees** alees@milbank.com, alexander-lees-2212@ecf.pacerpro.com;AutoDocketECF@milbank.com
- **Nicole A Leonard** nleonard@mdmc-law.com, sshidner@mdmc-law.com
- **Stephen D. Lerner** stephen.lerner@squirepb.com, sarah.conley@squirepb.com;stephen-lerner-2073@ecf.pacerpro.com

- **Richard James Leveridge** leveridger@gilbertlegal.com
- **Richard B. Levin** rlevin@jenner.com
- **Arthur J Liederman** aliederman@morrisonmahoney.com
- **Jonathan C Lipson** jlipson@temple.edu
- **Mimi Liu** mliu@motleyrice.com
- **Michael G Louis** mlouis@macelree.com
- **Donald K. Ludman** dludman@brownconnery.com
- **Timothy Lundgren** timothy.lundgren@doj.ca.gov
- **Michael Luskin** luskin@lsellp.com
- **Jennifer B Lyday** notice@waldrepwall.com
- **Joanna Lydgate** joanna.lydgate@mass.gov
- **Christopher A. Lynch** clynch@reedsmith.com, chris-lynch-7800@ecf.pacerpro.com
- **Lauren M. Macksoud** lauren.macksoud@dentons.com
- **Kevin C. Maclay** cecilia-guerrero-caplin-6140@ecf.pacerpro.com,jgiglio@capdale.com
- **Thomas Maeglin** tmaeglin@agfjlaw.com
- **Ambria Mahomes** amahomes@shb.com
- **Eric John Maloney** eric.maloney@ag.state.mn.us
- **Scott S. Markowitz** smarkowitz@tarterkrinsky.com, snobles@tarterkrinsky.com;jseitllari@tarterkrinsky.com;mtorres@tarterkrinsky.com
- **Kimberly P. Massicotte** kimberly.massicotte@ct.gov
- **Brian S. Masumoto** nysbnotice@gmail.com
- **Clayton Matheson** cmatheson@akingump.com
- **Annemarie Belanger Mathews** abm@columbia13.com
- **Douglas Kirk Mayer** dkmayer@wlrk.com, calert@wlrk.com
- **James I. McClammy** james.mcclammy@davispolk.com, ecf.ct.papers@davispolk.com
- **Katherine McCraw** kmccraw@ncdoj.gov, kchadwick@ncdoj.gov;etant@ncdoj.gov;lbulls@ncdoj.gov
- **John P McDonald** jpmcdonald@lockelord.com
- **Laura McFarlane** mcfarlanele@doj.state.wi.us
- **Michael D McMahan** MMcMahan@hobbsstraus.com, cbonewitz@hobbsstraus.com;HClapp@hobbsstraus.com
- **Patrick Francis McTernan** pmcternan@croninfried.com, cfskf@croninfried.com
- **Cyrus Mehri** cmehri@findjustice.com
- **Seth Adam Meyer** sam@kellerlenkner.com, docket@kellerlenkner.com
- **Samuel Mitchell** sam@mitchellspeights.com
- **Corey Moll** cmoll@phjlaw.com
- **Steven Francis Molo** smolo@mololamken.com
- **Carol E. Momjian** cmomjian@attorneygeneral.gov
- **Denise Mondell** denise.mondell@ct.gov
- **Brandan Montminy** brandan.montminy@lockelord.com
- **Patrick Morrisey** pm@wvago.gov
- **Eleanor M. Mullen** eleanor.mullen@ct.gov
- **Joseph L Mulvey** joseph@mulveylawllc.com
- **Lucian Murley** luke.murley@saul.com, robyn.warren@saul.com
- **Sean Michael Murphy** murphysm@doj.state.wi.us, radkeke@doj.state.wi.us
- **Lynn Hagman Murray** lhmurray@shb.com, docket@shb.com
- **David Eli Nachman** david.nachman@ag.ny.gov
- **Alissa M. Nann** anann@foley.com, alissa-nann-1605@ecf.pacerpro.com
- **Edward E. Neiger** eneiger@askllp.com, lmiskowiec@askllp.com;ttatting@askllp.com;jsteinfeld@askllp.com
- **Jill L. Nicholson** jnicholson@foley.com, mstockl@foley.com
- **Darlene M. Nowak** nowak@marcus-shapira.com
- **Sean A. O'Neal** soneal@cgsh.com, maofiling@cgsh.com
- **Brendan O'Neil** brendan.oneil@maine.gov

- **Michael Patrick O'Neil** moneil@taftlaw.com
- **Peter Francis O'Neill** pfoneill@shb.com, docket@shb.com
- **Steven P Ordaz** sordaz@bmcgroup.com
- **Jessica Ortiz** jortiz@mololamken.com
- **Norma E. Ortiz** email@ortizandortiz.com, bkcourt@gmail.com;ortiznoticeme@gmail.com;ortizandortiz@gmail.com; ortiznr70019@notify.bestcase.com
- **Andrew Owen** aowen@ulmer.com
- **James Franklin Ozment** frankozmentlaw@gmail.com
- **Robert Padjen** robert.padjen@coag.gov
- **Jeremy Pearlman** jeremy.pearlman@ct.gov
- **William R Pearson** william.pearson@ag.iowa.gov
- **Amanda Peterson** apeterson@forthepeople.com
- **Justino D Petrarca** jpetrarca@edlawyer.com, emcnulty@edlawyer.com
- **Todd E. Phillips** tphillips@capdale.com, cecilia-guerrero-caplin-6140@ecf.pacerpro.com
- **Alissa K. Piccione** alissa.piccione@troutman.com, Brett.Goodman@troutman.com
- **Matthew J. Piers** mpiers@hsplegal.com, rortiz@hsplegal.com;docketing@hsplegal.com
- **Mark D. Plevin** mplevin@crowell.com
- **Joshua Polster** joshua.polster@stblaw.com
- **Constantine Dean Pourakis** cp@stevenslee.com
- **Michele Puiggari** michele@mpuiggari.com
- **Amanda Quick** amanda.quick@atg.in.gov, marie.baker@atg.in.gov
- **Marion Quirk** marion.quirk@delaware.gov
- **Paul A. Rachmuth** paul@paresq.com
- **Geoffrey T. Raicht** graicht@raichtlawpc.com, jgreen@nicolaidesllp.com;msullivan@nicolaidesllp.com
- **Martin S. Rapaport** manhatoffice@yahoo.com
- **Lawrence R. Reich** reichlaw@reichpc.com
- **Alexander Gary Rheaume** arheaume@mofo.com
- **Aisha Rich** arich@findjustice.com
- **Mai Lan G. Rodgers** rodgers.mailan@pbgc.gov, efile@pbgc.gov
- **Laurel D. Roglen** roglenl@ballardspahr.com, carbonej@ballardspahr.com
- **Evan Romanoff** evan.romanoff@ag.state.mn.us
- **Paul S Rothstein** psr@rothsteinforjustice.com
- **Corey William Roush** croush@akingump.com
- **Laurie Rubinow** lrubinow@millershah.com, pleadings@millershah.com
- **Jason Rubinstein** rubinsteinj@gilbertlegal.com
- **Vadim J. Rubinstein** vrubinstein@loeb.com, vrubinstein@ecf.courtdrive.com;nybkdocket@loeb.com
- **Nathan Quinn Rugg** nathan.rugg@bfkn.com, jean.montgomery@bfkn.com
- **Megan Paris Rundlet** megan.rundlet@coag.gov
- **Michael B. Rush** rushm@gotofirm.com
- **William T. Russell** wrussell@stblaw.com
- **Tancred V. Schiavoni** tschiavoni@omm.com, jmcdonald@omm.com;tancred-schiavoni-9326@ecf.pacerpro.com
- **Frederick E. Schmidt** eschmidt@cozen.com, frederick-schmidt-4035@ecf.pacerpro.com
- **David Edward Schoenfeld** dschoenfeld@shb.com
- **Elizabeth Scott** edscott@akingump.com
- **Joel Shafferman** shaffermanjoel@gmail.com
- **Hunter J. Shkolnik** hunter@nsprlaw.com
- **J. Christopher Shore** cshore@whitecase.com, jdisanti@whitecase.com;mcosbny@whitecase.com
- **Richard Shore** shorer@gilbertlegal.com
- **George W. Shuster** george.shuster@wilmerhale.com, WHDocketing@wilmerhale.com;yolande.thompson@wilmerhale.com
- **Lee Scott Siegel** lss@hurwitzfine.com, kathik@hurwitzfine.com

- **Linda Singer** lsinger@motleyrice.com
- **Paul M. Singer** psinger@reedsmith.com, gwieland@reedsmith.com;SLucas@ReedSmith.com;bankruptcy-2628@ecf.pacerpro.com
- **Steven A Skalet** sskalet@findjustice.com
- **Daniel H. Slate** dslate@buchalter.com
- **Eric J. Snyder** esnyder@wilkauslander.com, jstauder@wilkauslander.com
- **Colleen P Sorensen** csorensen@hww-law.com, afaber@hww-law.com
- **Christopher B Spuches** cbs@ecclegal.com, bankruptcy@ecclegal.com;nsocorro@ecclegal.com;nvillegas@ecclegal.com
- **Katherine Stadler** kstadler@gklaw.com, kboucher@gklaw.com
- **Catherine Steege** csteege@jenner.com, jeffrey_cross@discovery.com
- **Mark Stein** mstein@lowestein.com
- **Dawn Stewart** dstewart@thestewartlawfirm.com
- **Aaron H. Stulman** astulman@potteranderson.com, bankruptcy@potteranderson.com;nrainey@potteranderson.com
- **Jeffrey S. Swyers** jswyers@slevinhart.com, courtalerts@slevinhart.com
- **Lisa A Szymanski** lszymanski@reedsmith.com
- **Mark Tate** wkell@tatelawgroup.com
- **Jay Teitelbaum** jteitelbaum@tblawllp.com, dcampagne@tblawllp.com
- **Louis J. Testa** louis.testa@ag.ny.gov
- **Wendy Tien** wendy.tien@ag.state.mn.us
- **Marc Joseph Tobak** mtobak@dpw.com, purdue.bloyd.service@davispolk.com
- **Lawrence L. Tong** lawrence.l.tong@hawaii.gov, mana.moriarty@hawaii.gov;aaron.s.joyce@hawaii.gov
- **Sara Tonnesen** stonnesen@oag.state.md.us
- **KatieLynn B Townsend** ktownsend@rcfp.org
- **Andrew M. Troop** andrew.troop@pillsburylaw.com
- **Margaret Truesdale** mtruesdale@hsplegal.com
- **Kelly Tsai** ktsai@crowell.com
- **Marshall C. Turner** marshall.turner@husch.com, marshall-turner-8668@ecf.pacerpro.com
- **Allen J. Underwood** aunderwood@litedepalma.com, grodriguez@litedepalma.com
- **United States Trustee** USTPRegion02.NYECF@USDOJ.GOV
- **Warren A. Usatine** wusatine@coleschotz.com, fpisano@coleschotz.com
- **Gerard Uzzi** guzzi@milbank.com, jackie-brewster-1417@ecf.pacerpro.com;dporat@milbank.com;nprey@milbank.com;gerard-uzzi-2982@ecf.pacerpro.com;RCahill-OBrien@milbank.com;mmuscara@Milbank.com
- **Melissa L. Van Eck** mvaneck@attorneygeneral.gov
- **Jennifer Lynn Vandermeuse** vandermeusejl@doj.state.wi.us, radkeke@doj.state.wi.us
- **Shmuel Vasser** shmuel.vasser@dechert.com, nycmanagingclerks@dechert.com,brett.stone@dechert.com
- **Ilana Volkov** ivolkov@mcgrailbensinger.com, ivolkov@mcgrailbensinger.com
- **Eli J. Vonnegut** eli.vonnegut@davispolk.com, ecf.ct.papers@davispolk.com;Jacob.Weiner@davispolk.com
- **Daniel Walfish** dwalfish@walfishfissell.com
- **Anne Gilbert Wallice** anne.wallice@kirkland.com
- **Peter H Weinberger** sschebek@spanglaw.com
- **William P. Weintraub** wweintraub@goodwinlaw.com, gfox@goodwinprocter.com
- **Erin West** ewest@gklaw.com, kboucher@gklaw.com;elewerenz@gklaw.com
- **Dorothy White-Coleman** whitecoleman@whitecoleman.net
- **Harris Wiener** harris.wiener@clydeco.us
- **Gregory Dale Willard** gwillard@dubllc.com
- **Brady C. Williamson** bwilliamson@gklaw.com
- **Dennis Windscheffel** dwindscheffel@akingump.com
- **Douglas Wolfe** dwolfe@asmcapital.com
- **Charles Wysong** cwysong@hsplegal.com

- **Dina L. Yunker Frank** bcuyunker@atg.wa.gov
- **David Zwally** dzwally@haugpartners.com
- **David Zylberberg** david.zylberberg@stblaw.com

70792897v1